



# County of Monterey

Board of Supervisors  
Chambers  
168 W. Alisal St., 1st Floor  
Salinas, CA 93901

## Board Report

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**File #:** RES 20-221, **Version:** 1

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- a. Adopt a Resolution to amend Treasurer-Tax Collector Revenue Division Budget Unit 1170-8264-001-TRE001 to reallocate one (1.0) vacant Accounting Clerical Supervisor to one (1.0) Accountant III; and  
b. Direct the County Administrative Office and the Auditor-Controller to incorporate the approved changes in the FY 2020-21 Adopted Budget and the Human Resources Department to implement the changes in the Advantage HRM system.

**RECOMMENDATION:**

It is recommended that the Board of Supervisors:

- a. Adopt a Resolution to amend Treasurer-Tax Collector Revenue Division Budget Unit 1170-8264-001-TRE001 to reallocate one (1.0) vacant Accounting Clerical Supervisor to one (1.0) Accountant III; and  
b. Direct the County Administrative Office and the Auditor-Controller to incorporate the approved changes in the FY 2020-21 Adopted Budget and the Human Resources Department to implement the changes in the Advantage HRM system.

**SUMMARY:**

The Treasurer-Tax Collector (TTC) is requesting Board of Supervisors approval to reallocate a vacant Accounting Clerical Supervisor position to Accountant III as a next step in reorganizing and streamlining management functions in the Revenue Division.

**DISCUSSION:**

The Office of the Treasurer-Tax Collector (TTC) is comprised of three distinctive divisional units: Tax, Revenue, and Treasury. The TTC's Revenue Division Account Clerk Team includes nine budgeted account clerks currently performing all TTC internal cashing and direct customer service tasks. Traditionally, the account clerks have been supervised by an Accounting Clerical Supervisor (ACS). This position was vacated in February of 2020 when the incumbent accepted a promotional opportunity with another County department. The Division's ACS and Supervising Revenue Officer (SRO) classifications have been overseen by a Management Analyst (MA) III, which was vacated due to an internal promotion in May of 2020. This management structure was more logical when the Account Clerk Team only performed cashing and customer service tasks for the Revenue Division. In recent years, team and management responsibilities have increased due to successfully cross-training account clerks to perform appropriate-level tasks across the TTC's three divisions.

Given these changes and Countywide succession planning goals, the department has undertaken a reorganization of the Revenue Division starting with underfilling the MA III classification through competitive promotion of the SRO to an MA II to directly manage the Division's team of nine revenue officers. The Accountant III will be responsible for management and oversight of cashing and customer service functions for the department, related collections reconciliation requirements, and continual process and customer service improvement for this cross-divisional team. This position also fulfills higher-level support of finance and budget functions specific to the Revenue Division's Comprehensive Collections Program (CCP). Additional higher-level tasks would include but are not limited to monthly cash statement preparation, budget analysis and reporting, contract oversight, monthly reconciliation of revenue collections, and various reporting requirements to recover the costs of operating a CCP in compliance with Penal Code section 1463.007 and the Court/County

Memorandum of Understanding (MOU) with the local Superior Court. Management reorganization in the Revenue Division adjusts management-level functions specific to Division requirements, more evenly distributing workload and management oversight, increasing backup, and enhancing internal growth opportunities and succession planning. Approval of the Accountant III effectively completes the TTC’s Revenue Division management reorganization, providing savings to the cost of collections program, while appropriately aligning this critical oversight position to similar levels of responsibility, accountability, and compensation with internal management peers. The recommended reallocation is detailed below:

**Treasurer-Tax Collector - Revenue Division 1170-8264-001-TRE001**

	<b><u>Class</u></b> <b><u>Code</u></b>	<b><u>Classification</u></b> <b><u>Title</u></b>	<b><u>Current</u></b> <b><u>FTEs</u></b>	<b><u>FTE</u></b> <b><u>Change</u></b>	<b><u>Revised</u></b> <b><u>FTEs</u></b>
<b>From:</b>	80J20	Accounting Clerical Supervisor	1.0	(1.0)	0.0
<b>To:</b>	20B12	Accountant III	0.0	1.0	1.0

**OTHER AGENCY INVOLVEMENT:**

The Human Resources Department has approved the “Request to Classify” and supports the reallocation. The Board’s Budget Committee approved supporting the recommendations at its meeting on December 16, 2020.

**FINANCING:**

The FY 2020-21 Adopted Budget includes \$108,856 for the Accounting Clerical Supervisor (ACS). Since the previous incumbent accepted a promotion to another department, the position has been held vacant pending restructuring of management positions in the TTC - Revenue Division. Assuming the position is filled in March 2021, savings from the ACS vacancy will cover current year costs for the reallocated Accountant III, estimated at approximately \$47,000. Annualized cost savings from the Division’s current streamlining and restructuring of management positions will more than cover the estimated \$44,750 annual cost increase of the reallocated position. Expenditure changes will be addressed within the TTC’s requested budget for FY 2021-22. Costs for the TTC - Revenue Division budget are offset by funding for collections through the Comprehensive Collection Program (CCP) per PC 1463.007. Approval of the recommended reallocation has no impact on the County’s General Fund.

**BOARD OF SUPERVISORS STRATEGIC INITIATIVES:**

This recommendation supports the Administration initiative for providing transparency and accountability in the billing, collection, management, banking, investment, and reporting of County and other public agency funds.

- Economic Development
- Administration
- Health & Human Services
- Infrastructure
- Public Safety

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Attachment: Resolution, Position Reallocation